

Introduction

hospTrends has a new look this quarter. The summary is now called "Quarterly Quick Review" and has a short commentary and a table with statewide numbers and percent change from the previous year. The charts are now with the topic rather than grouped at the end and tables are attached to the chart so you can see a longer history in numbers. A new item is the Featured Topic where a financial or utilization category is given a slightly longer explanation. In this issue of **hospTrends** the Featured Topic is a discussion of hospital billing and deductions from revenue.

Quarterly Quick Review

Below is a table summary of the statewide trends. Discharges have had three consecutive periods of growth above 1.8%. Most of the financial numbers continued in a strong growth pattern. The operating revenue grew at a slightly faster rate than operating expense so operating margin grew at 41.3% over the previous period. Charity care has had eight straight periods of 35% or more of growth.

Statewide Summary of Quarterly Reports

	4 Quarter Period Ending		Percent	2005
	Sep-30-2004	Sep-30-2005	Difference	Percent of Tot Rev
Discharges	525,999	539,716	2.6%	
Patient Days	2,284,828	2,305,802	0.9%	
Average Length of Stay	4.34	4.27	-1.6%	
+ Total Revenue	18,416,415,113	20,770,309,842	12.8%	100.0%
- Deductions from Revenue	9,271,759,511	10,791,414,278	16.4%	52.0%
= Net Revenue	9,144,655,602	9,978,895,564	9.1%	48.0%
+ Other Operating Revenue	615,472,543	635,949,936	3.3%	3.1%
= Operating Revenue	9,760,128,145	10,614,845,500	8.8%	51.1%
- Operating Expenses	9,434,828,838	10,155,166,605	7.6%	48.9%
= Operating Margin	325,299,307	459,678,895	41.3%	2.2%
+ Other Income/Tax Revenue	104,229,760	137,087,034	31.5%	0.7%
= Total Margin	429,529,067	596,765,929	38.9%	2.9%
Charity Care	373,091,906	506,700,917	35.8%	2.4%
Bad Debt	441,764,454	440,167,900	-0.4%	2.1%
Operating Margin	3.33%	4.33%	29.9%	
Total Margin	4.14%	5.30%	28.1%	

Featured Topic

A brief explanation of hospital billing, contractual adjustments and self pay

The hospital billing system in the United States is quite complex. Hospitals "bill" the same amount for the same care regardless of the insurance status of the patient and yet the hospitals, because of the differing insurance status of the patient, can receive widely different payments. This leads to what seems like inequalities in the amount individuals owe for hospital care. An example, various groups have complained hospitals are billing the full rate to self-pay patients while those patients with insurance are billed at reduced rates.

Hospitals normally have one rate sheet which lists charges for various types of services and accommodations for all patients. One of the reasons there is one rate sheet is that Medicare pays on “customary and usual” charges. Medicare says that “Customary charges means amounts which the hospital or skilled nursing facility is uniformly charging patients currently for specific services and accommodations.”* This implies that Medicare requires a “uniform” or single rate sheet for all patients not just Medicare. *Medicare Benefit Policy Manual Chapter 1 - Inpatient Hospital Services Covered Under Part A 10.1.7 – Charges (Rev. 1, 10-01-03) A3-3101.1.G, HO-210.1.G

While there is a uniform rate sheet, there is not a uniform payment structure. Insurance entities have a multitude of ways to calculate the actual payment. Insurers can negotiate with hospitals for discounts off the rate sheet or even negotiate other payment processes not directly related to the rate sheet. To keep track of the difference between billed and received revenue, our office uses several specific terms. The rate sheet charge total is called total revenue. The difference between total revenue and what the hospital actually receives is called “deductions from revenue” and the part specifically related to negotiated discounts is called “contractual adjustments”. When you subtract deductions from total revenue, the remainder, which is the dollar amount actually received by the hospital, is called “net operating revenue” or net revenue.

Chart: Total Net Revenue, Contractual Adjustments and Percent Changes

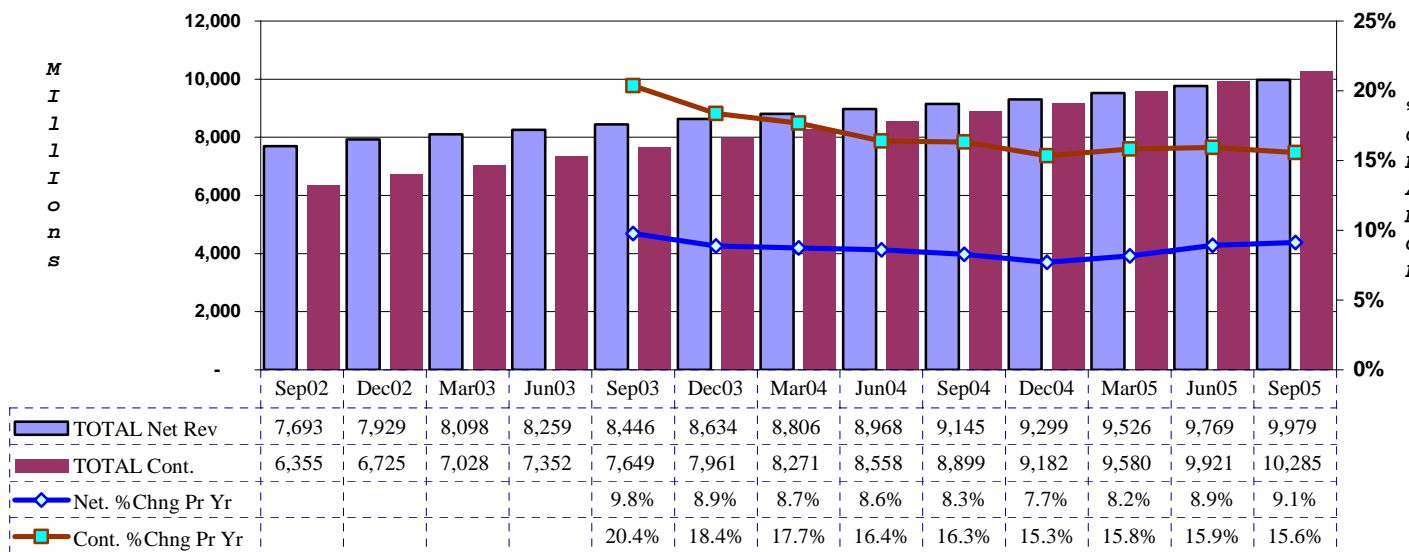


Chart: Statewide the contractual adjustments amount is growing faster than net revenue. For the four quarters ending September 30, 2005 contractual adjustments is a bigger number than the revenue actually received. The statewide average is that over half of the rate sheet amount billed is not received.

Among the many of methods hospitals and insurance entities have negotiated to calculate actual payment for services rendered are: actual cost basis, flat fee per diagnosis, discounted percent off the rate sheet, increase or decrease in payment if a certain volume is reached, and a fixed daily rate for all services up to a certain number of days then no additional payment despite a longer stay. There also can be clauses for increased payments for patients with certain complications, or who have a longer than average length of stay. Any of these payment schemes can also include a separate added profit amount, a separate added capital improvements amount, or a separate added medical education amount if the patient is in a teaching hospital. Some of these methods are combined for any one discharge. As an example, there may be a discounted rate paid off the rate sheet for the room, an extra payment as incentive to have a certain test run or medicine given, and a pro-rated payment based on how many patients the hospital is expected to treat in a given time frame. Certain insurers also have extra lump sum payments not related to any individual discharge after the fiscal year is over for those hospitals that do a disproportionate share of business with them. A final example of the complexities, a health maintenance organization can have its own hospital where the member would receive little or no billing because the monthly insurance premium includes inpatient care.

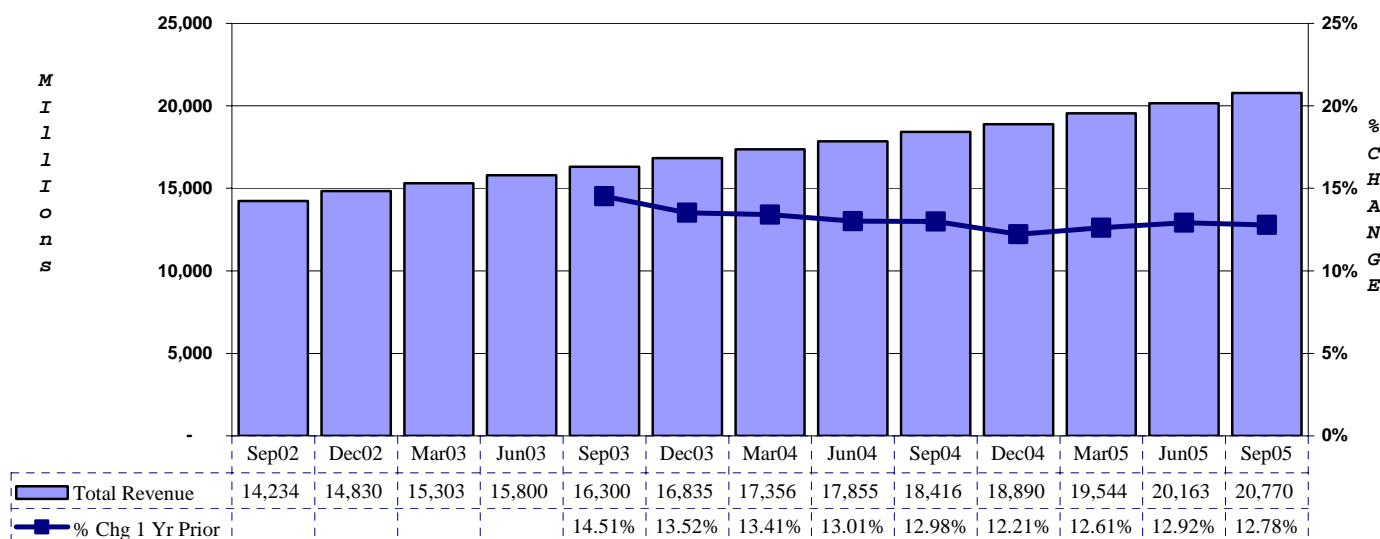
The Self-pay patient has very little bargaining resources and since hospitals “bill” off a uniform charge sheet, the self-pay patient is charged the “full rate”. Many hospitals have recognized this disparity and have a policy to discount the billed charges in some way.

Under our current health care payment system hospitals have incentives to increase the standard charge in the rate sheet as much as possible so as to maximize their portion of the bargaining. Insurance entities counter with their strength (enrollee size, legal power, etc.) to minimize payments. One of the ways we can see this negotiating is that in the period ending September 30, 2005 hospitals on average billed \$2.08 for every dollar they received which is up from the \$1.83 billed for every dollar received in the period ending September 30, 2002,. The three payer categories we track (Medicare, Medicaid and Other) have somewhat different trends than the statewide average. Please see the deductions from revenue topic for more information about the results by payer.

FINANCIAL INDICATORS

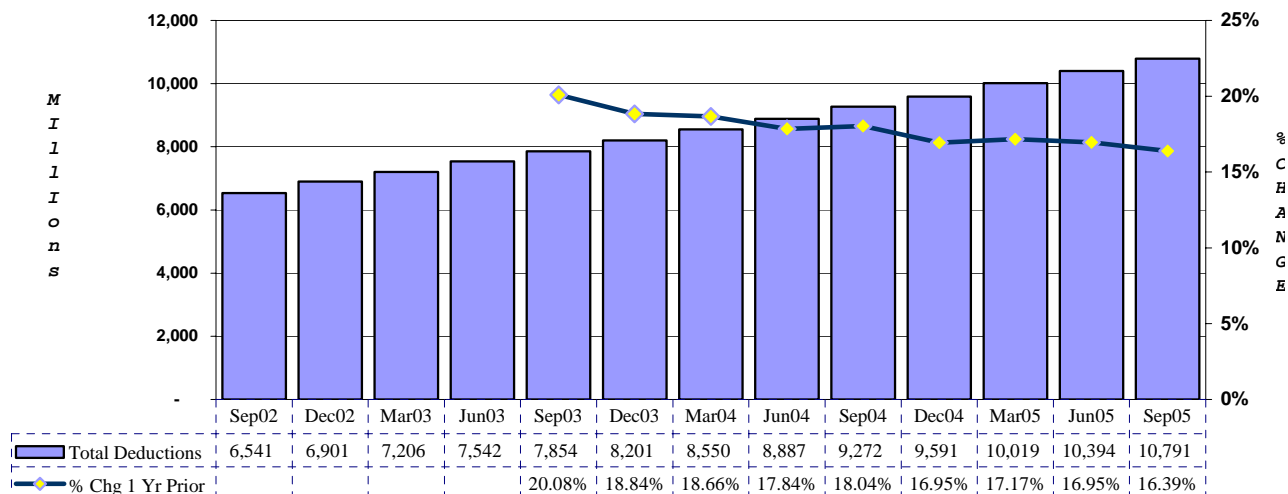
Total Patient Service Revenue

Total billed charges for patient services, which is identified as total patient service revenue or total revenue, increased by \$2.4 billion from \$18.4 billion to \$20.8 billion for the period ending September 30, 2005. The annual increase rate of 12.78% is well within the range of 13.01% to 12.21% that this category has increased each 12 month period in the past six 12 month periods. The largest dollar increase in the past 13 periods was \$655 million while the lowest was still a sizable \$473 million and the average was \$540 million.



Total Deductions from Revenue

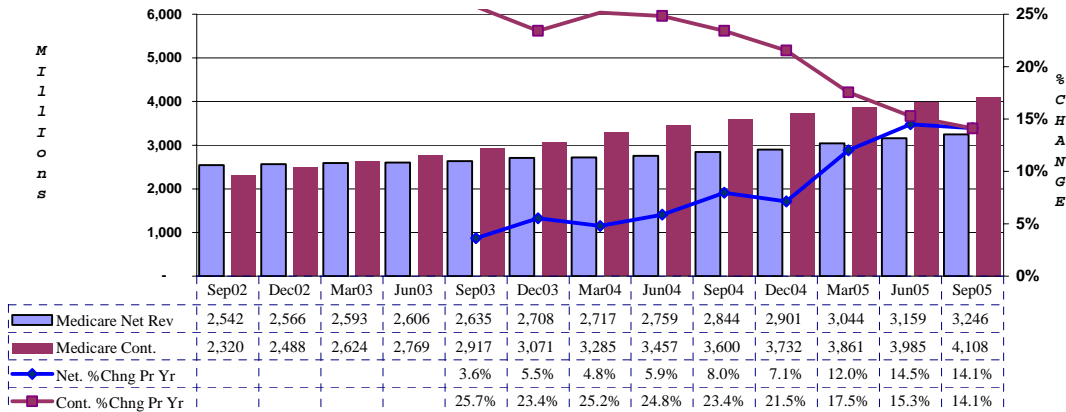
For the twelve months ended September 30, 2005 total deductions from revenue reached \$10.8 billion. This was an increase of \$1.7 billion, or 16.4% over the previous period ending September 30, 2004. Total deductions from revenue have been more than 50% of total patient service revenue for three straight 12 month periods. Total Deductions include contractual adjustments and charity care.



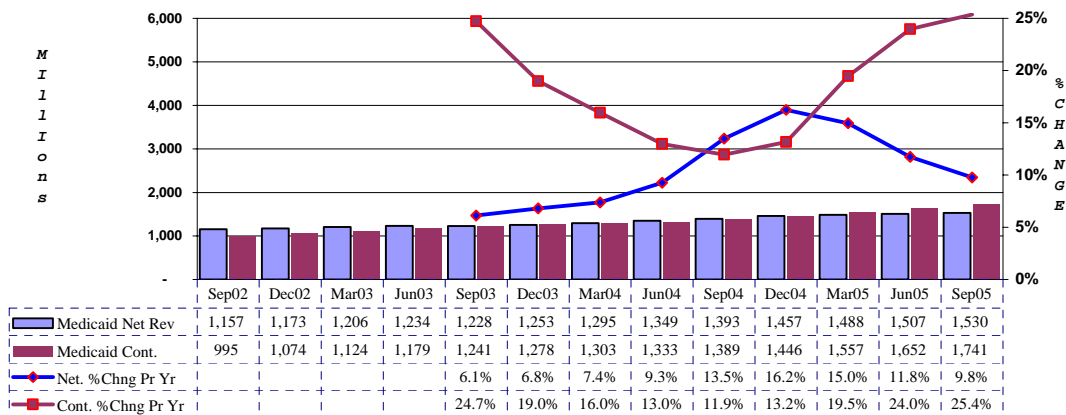
Contractual Adjustments

Contractuals which make up the most significant part of deductions from revenue, vary by payer. Below are three graphs, one for each payer, Medicare, Medicaid and Other. The three graphs are set up so you can see the relative size of the contractual adjustments and the net revenue by payer. The chart shows net revenue and contractuals and the percentage change for each over the prior year period. Other payer has the largest portion of net revenue, \$5.2 Billion and deductions of \$4.4 billion. Medicare's net revenue of \$3.2 billion is much less than Other. It is significant however that Medicare contractuals are relatively close to Other at \$4.1 billion. Based on the hospitals rate sheet or total revenue, hospitals bill Medicare \$2.27 for each dollar they receive from Medicare. Hospitals bill Other payers on average \$1.95 for each dollar they receive from one of the many Other payers. Hospitals bill Medicaid on average \$2.13 for each dollar they receive. Please see the Featured Topic for a graph of total contractual adjustments.

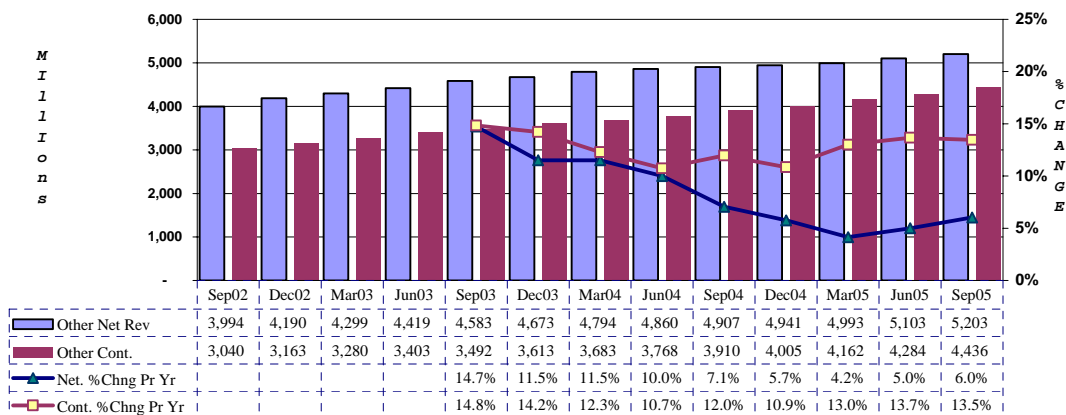
Medicare Contractuals



Medicaid Contractuals



Other Contractuals



Uncompensated Care

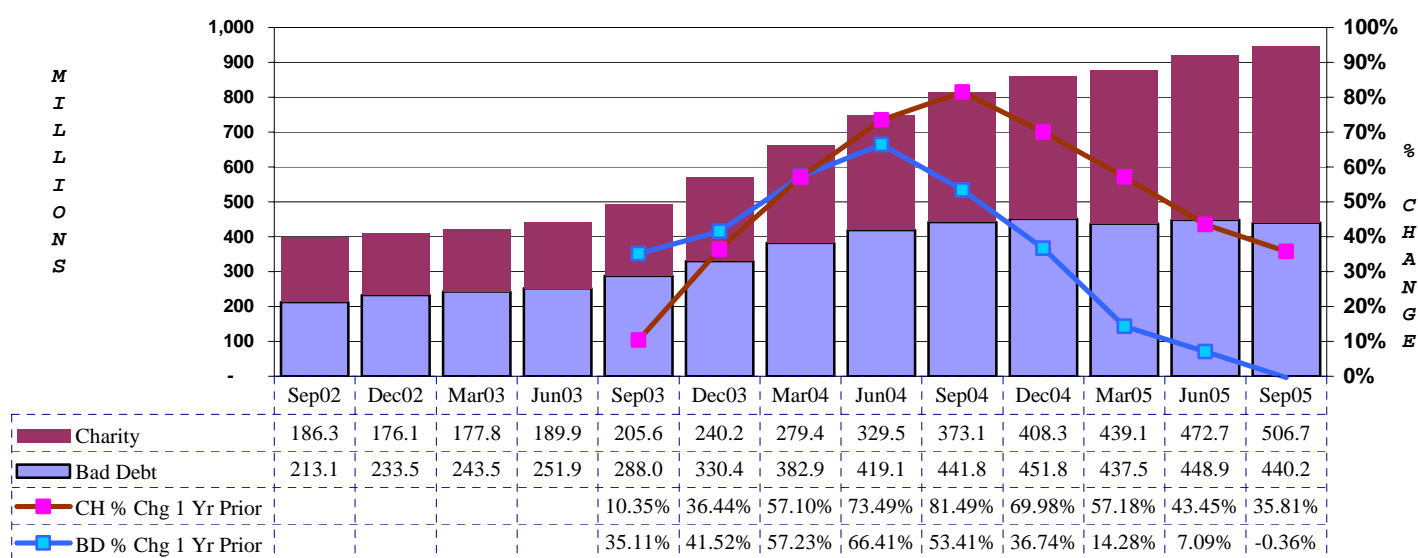
Uncompensated care is composed of charity care and bad debt expense. While charity care is part of the deductions from revenue category and bad debt is part of the operating expenses, they are similar. Each represents billed charges for hospital services that are not paid. Charity care represents charges that are not paid by patients who are **unable** to pay, while bad debt expense arises from charges that are not paid by patients who are **unwilling** to pay. During this cycle, charity care has grown by 35.8% bad debt has declined by 0.4%, for a total increase in uncompensated care of 16.2%.

Charity

While charity care is only 2.44% of billed revenue, the dollar amount and percentage have been growing very rapidly during the past two years. Over the past three years, this charity care ratio has increased 167%. The dollar amount has grown from \$189 million for the period ending June 30, 2003 to \$506 million for the period ending September 30, 2005.

Bad Debt

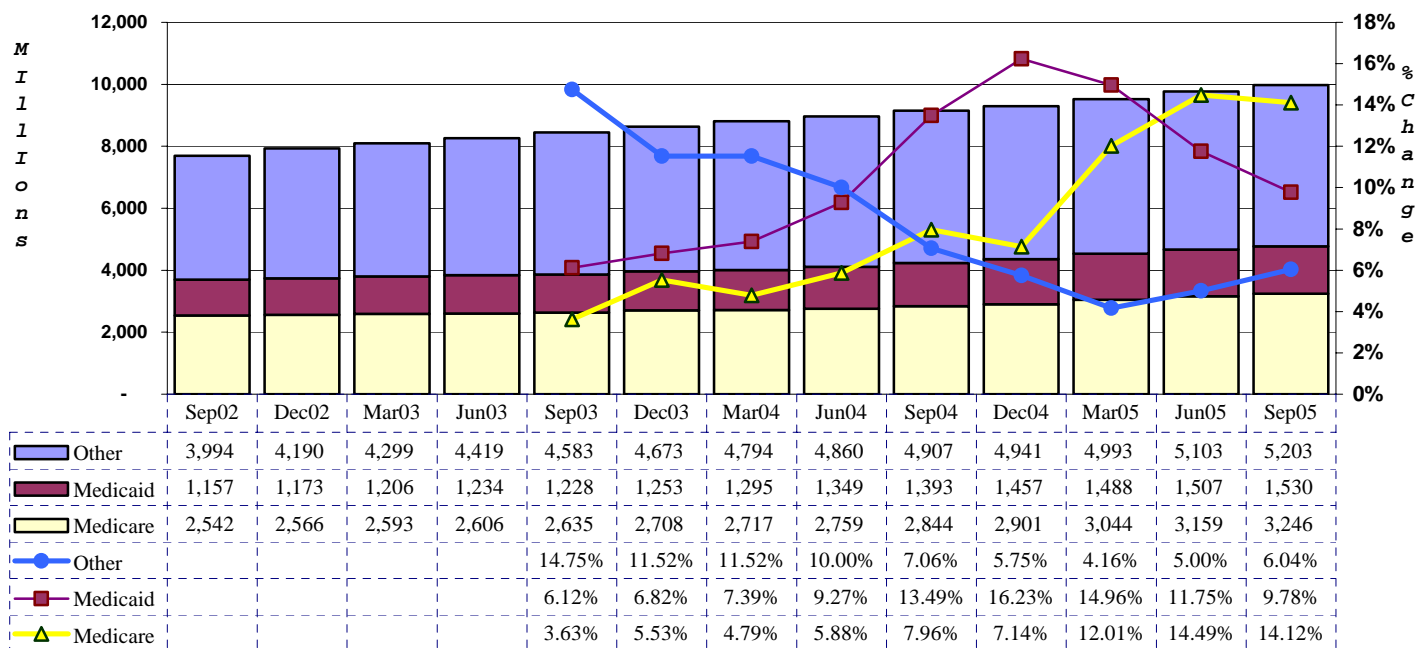
Over the past three years, the Bad Debt dollar amount has increased 106%. The dollar amount has grown from \$213.1 million for the period ending September 30, 2002 to \$440 million for the period ending September 30, 2005. The high mark was the period ending December 31, 2004 at \$451 million and since then the dollar amount has actually declined for two of the three periods which is very rare.



Net Patient Services Revenue

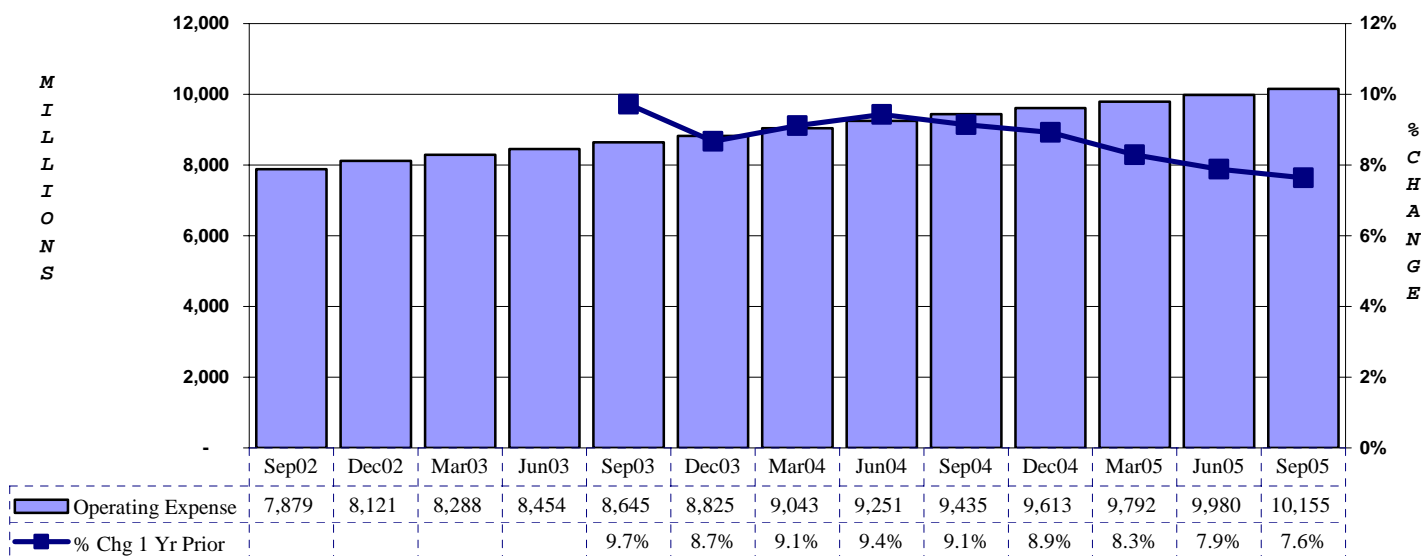
During the twelve month period ended September 30, 2005 net patient service revenue grew by 9.1%, or \$834 million, from \$9.1 billion to \$9.98 billion. The percentage increase has risen for four periods in a row from a low of 7.7% in the period ending December 31, 2004. Net patient service revenue is defined as the amount of revenue actually realized by hospitals from patient based operations. When deductions from revenue grow more rapidly than total patient service revenue, the growth rate of net patient service revenue is less than the rate of increase for total patient service revenue. This condition has existed in every four quarter period since the period ended March 31, 1996. The percentage change by payer shows that Medicare has a 44% higher rate of increase than Medicaid and a 133% higher rate of increase than Other payer does. This is a change from the period ending September 30, 2003 when the growth in Other payer revenue was more than 141% over that of Medicaid and more than 306% over that of Medicare. The reasons could be changes in volume or contractual adjustments.

Net Patient Service Revenue



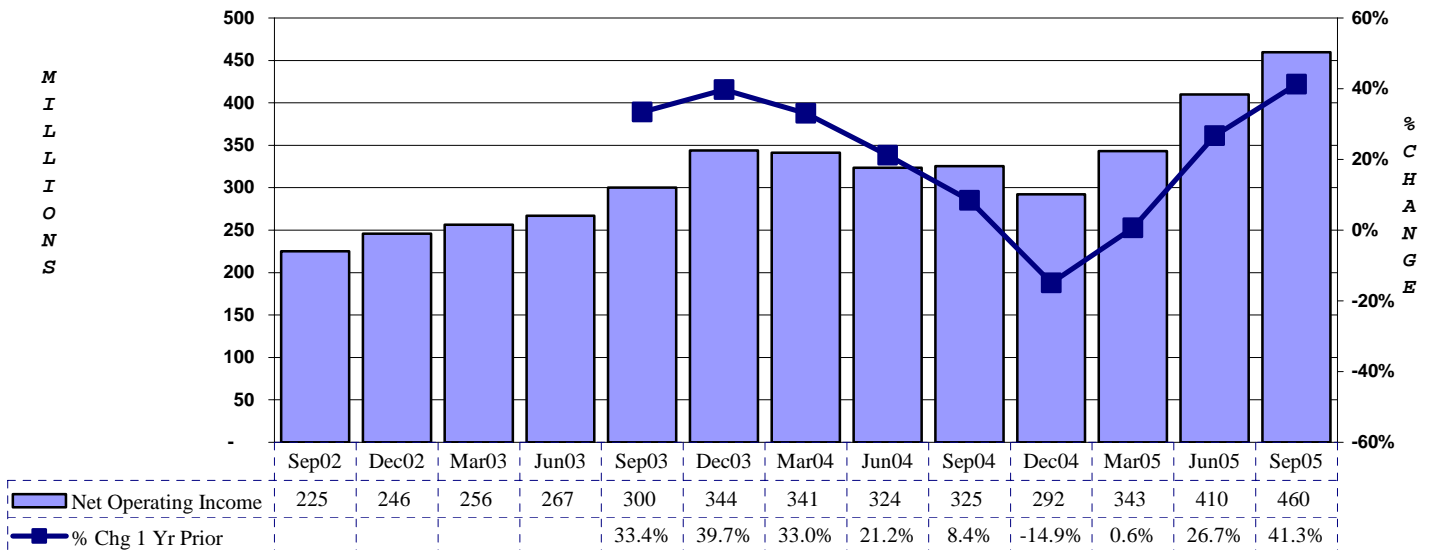
Operating Expenses

Growing by 7.6%, or \$720 million, operating expenses reached \$10.2 billion in the twelve month period ended September 30, 2005. This is the first period that operating expenses have been more than \$10 billion. Operating expenses are the costs of providing health care services to hospital patients. This increase exceeded the 4.7% annual increase in the overall consumer price index and the 4.6% annual increase in the hospital services component of the index for the same time period. An interesting note; the overall increase of the consumer price index (CPI) is very rarely more than the hospital related index increase. In this case the transportation price index which includes fuel costs (up 54.8%) was up 14.5% for the same time period and was the main driver of the increase in the overall consumer price index for this period. CPI information is at this link <http://ftp.bls.gov/pub/news.release/History/cpi.10142005.news>. The category with the largest increase within operating expense was in physician salary. Its portion of total expenses increased by 9.8%, or \$27.8 million dollars, to \$179 million from the period ending September 30, 2004 to the period ending September 30, 2005.



Net Operating Income

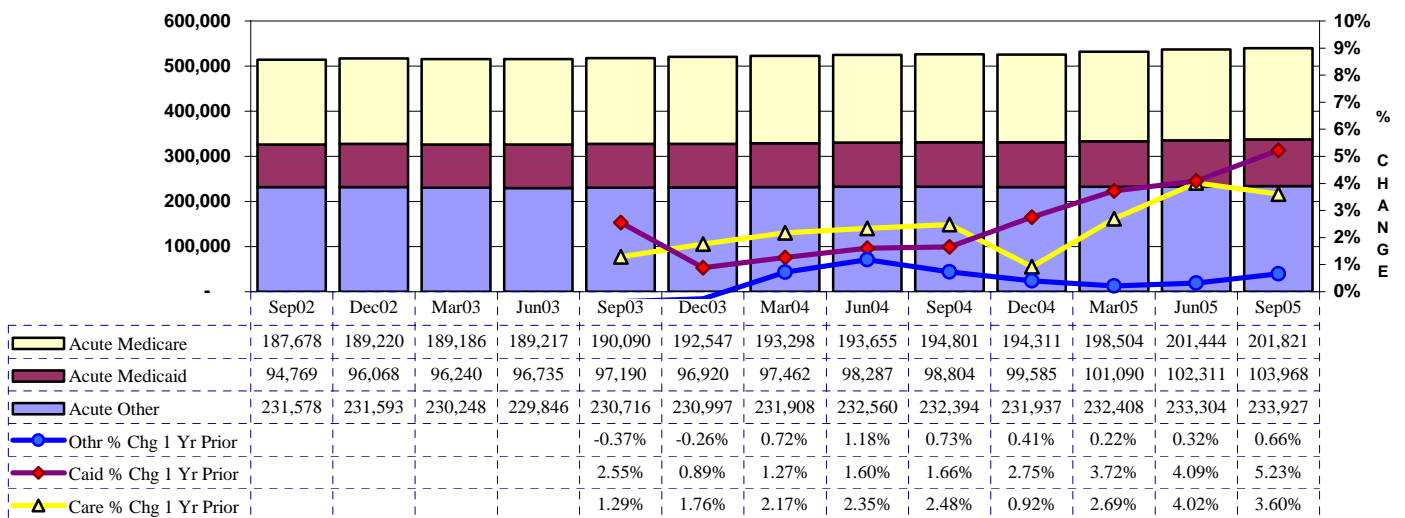
During the four quarters ended September 30, 2005 net operating income advanced to \$460 million, which was 41.3% over the year ago level. Statewide, other operating revenue makes up more than 100% of the net operating income of the hospitals. This holds true for all of the thirteen periods shown in the graph. This means statewide operating expenses are more than net patient service revenue; it is only the other operating revenue that makes the hospital profitable. Of course there are many individual hospitals that do have a positive net operating income before other operating revenue is included. Other operating income includes rental, cafeteria and parking net income, among other items.



UTILIZATION INDICATORS

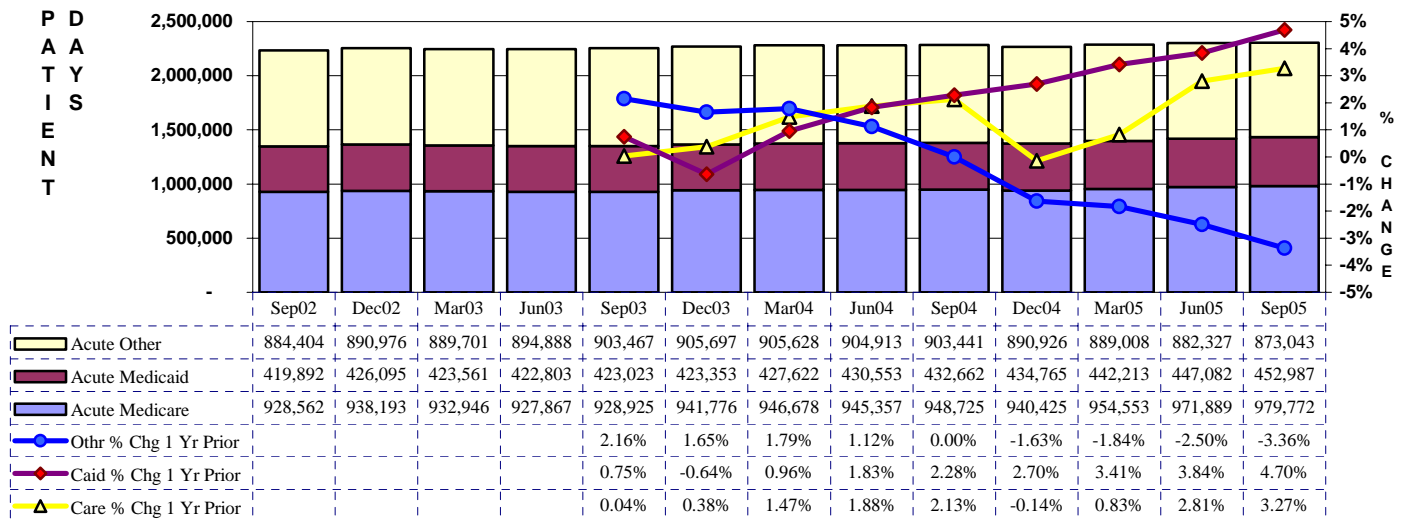
Discharges

Discharges and patient days are the primary indicators of inpatient activity. Discharges continued to grow, reaching a total of 539,716 discharges during the four quarters ended September 30, 2005. This was a gain of 13,717 discharges, or 2.61%, over the corresponding year ago period. Medicaid has had growth greater than 1.5% each period since the year ending June 30, 2004 and Medicare has had similar growth since the year ending December 31, 2003. Discharges for Other payer have been flat in comparison for the same time period.



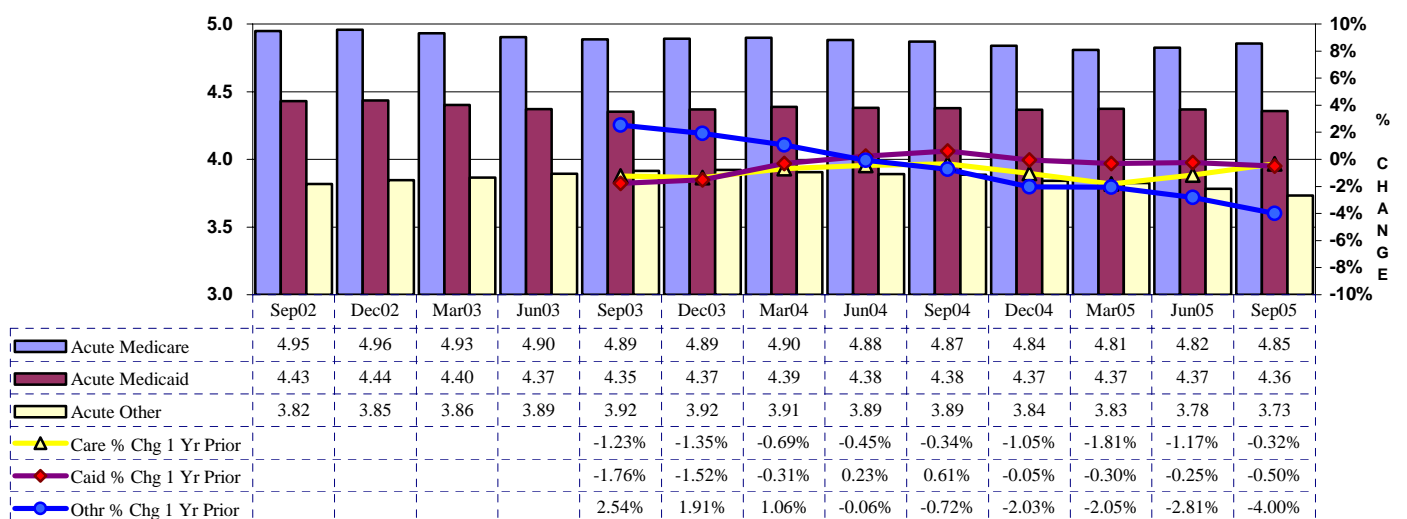
Patient Days

Patient Days also continued to grow, reaching a total of 2,305,802 during the four quarters ended September 30, 2005. This was a gain of 20,974 patient days, or 0.92%, over the corresponding year ago period. Medicare grew 3.3%, Medicaid grew 4.7% and Other decreased 3.4% over that one year period. Other payer has fewer patient days in the year ending September 30, 2005 than it did in the year ending September 30, 2002. Please note the percentage change mark of 0.0% is in the middle of the chart so you can see the negative trend.



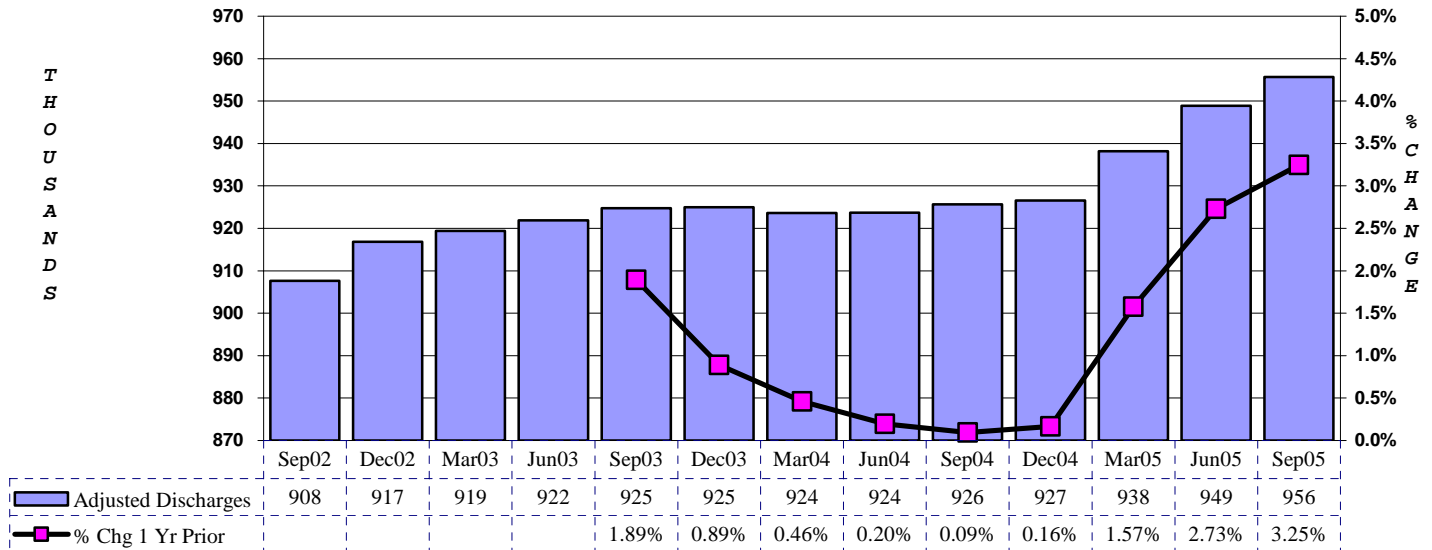
Length of Stay

Since the increase in discharges exceeded the increase of patient days, statewide average length of stay declined slightly to 4.27 days. Statewide average length of stay (ALOS) had remained in the range of 4.34 days to 4.36 days from calendar year 2001 through 2004. During the four quarters ended September 30, 2005 the average length of stay has declined by .072 days from the previous period ending September 30, 2004. In the latest period Medicare average length of stay was 4.85, Medicaid was 4.36 and Other was 3.73. Medicare ALOS was 11.2% higher than Medicaid and 30.0% higher than Other payer. All three payer types ALOS have gotten shorter each period since December 31, 2004. Please note the percentage change mark of 0.0% is in the middle of the chart so you can see the negative trend.



Adjusted Discharges

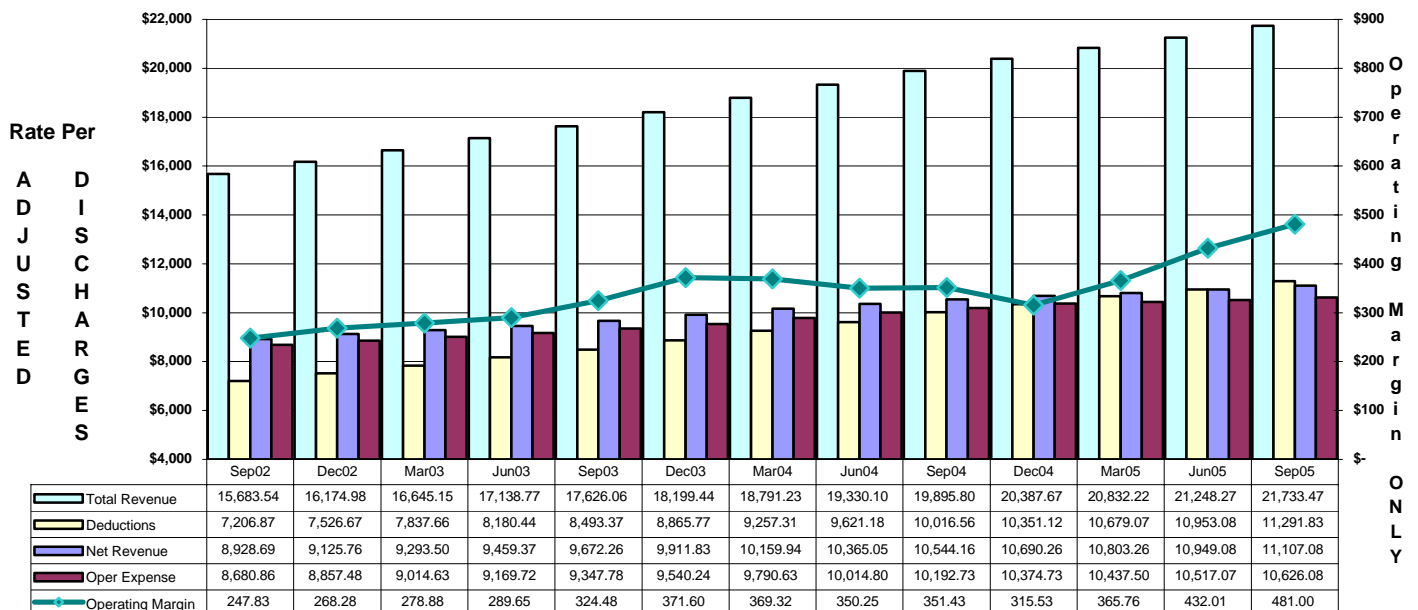
Adjusted discharges reached a total of 955,683 in the four quarter period ended September 30, 2005. This was an increase of 30,040 adjusted discharges, or 3.25%, from the four quarter period ended September 30, 2004. Adjusted discharges had remained relatively flat for about 6 periods from June 2003 through December 2004 at about 925 thousand.



OPERATING INDICATORS

Rates per Adjusted Discharge

When you take the total dollar amounts for various categories and divide by the adjusted discharge count, you get an average rate per adjusted discharge. This formula removes volume fluctuation from the review and makes it easier to look at other factors. While the dollar amount of rates continues to rise each period, the percentage increase is on a slight downward swing, except for net profit which is currently on a rise. Note the continued large increase of deductions as it becomes a bigger number than net revenue. Total or billed revenue is becoming less relevant each year as it is now more than twice the actual dollar amount collected. Please see the deductions section in the front for a more thorough explanation.

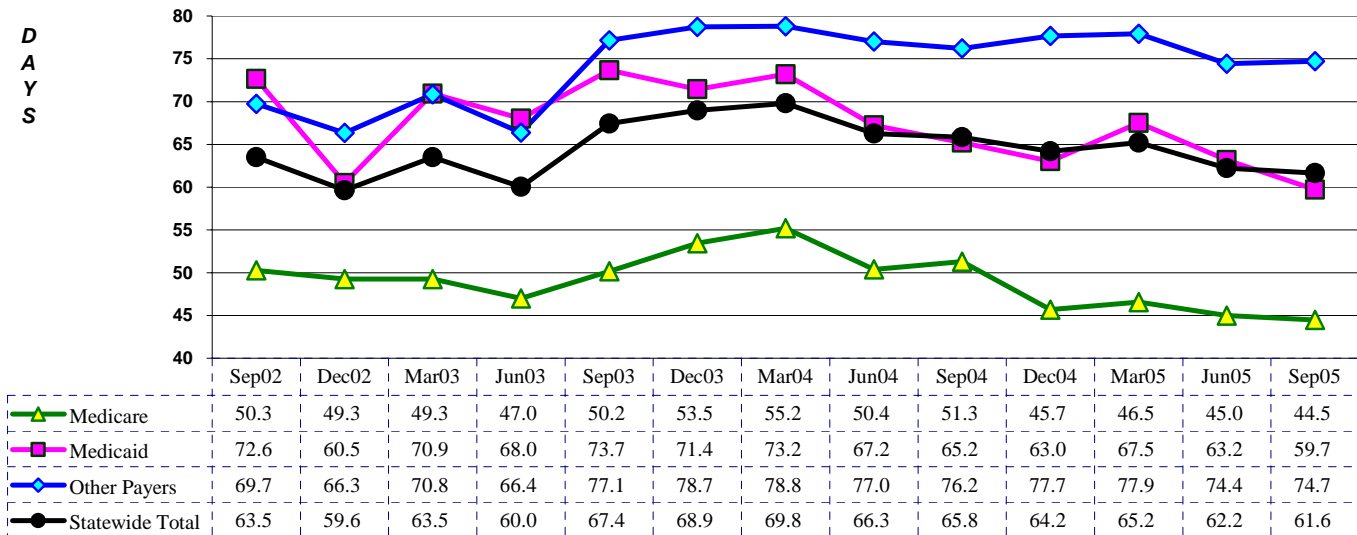


FINANCIAL RATIOS

The relationships between financial indicators are reflected by financial ratios. The financial ratios selected for this report are not all encompassing, but represent financial indicators that can be readily calculated from the data available through the quarterly reporting process as currently designed without requesting supplemental data from the reporting hospitals.

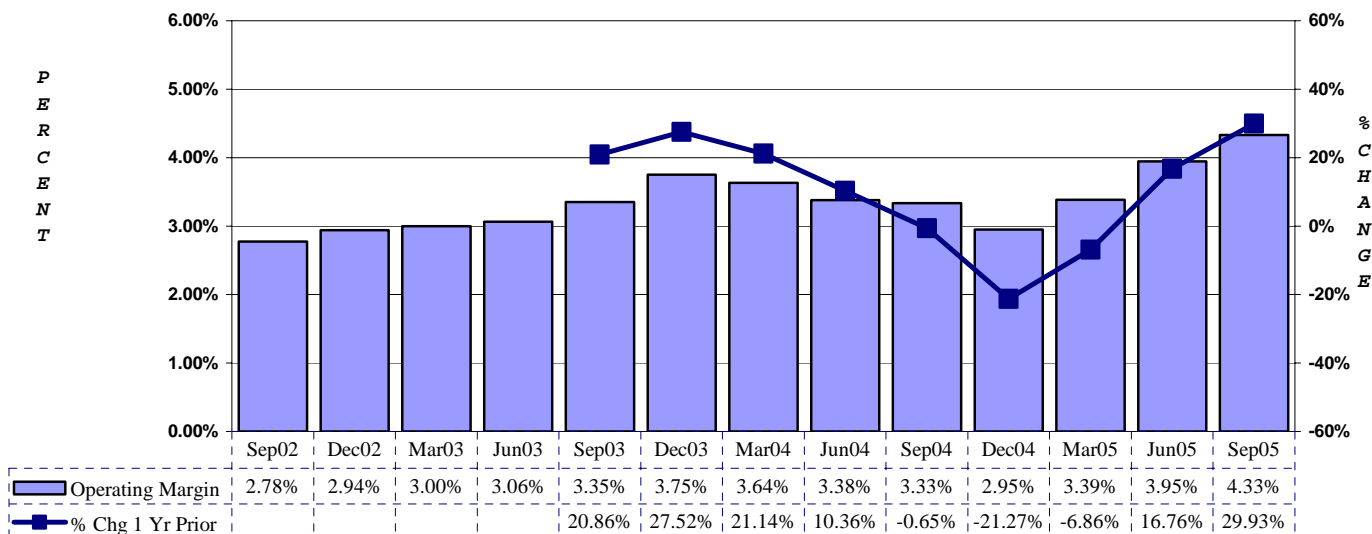
Days in Accounts Receivable

Accounts receivable is the largest item in the current assets portion of the balance sheet for most hospitals. Days in accounts receivable is a measure of how "current" this asset is. In this report days in accounts receivable is calculated on an annual gross basis. Shorter days or smaller numbers are more desirable. On a statewide basis accounts receivable averaged 61.6 days for the four quarter period ended September 30, 2005. This was a reduction of 4.2 days, or 6.4%, from the corresponding year earlier period. Medicare accounts receivable decreased by 6.8 days, or 13.9%, to 44.5 days. Accounts receivable for Medicaid dropped by 5.5 days, or 8.4%, to 59.7 days. A reduction of 1.5 days, or 2.0%, to an average of 74.7 days was also noted for Other payer groups.



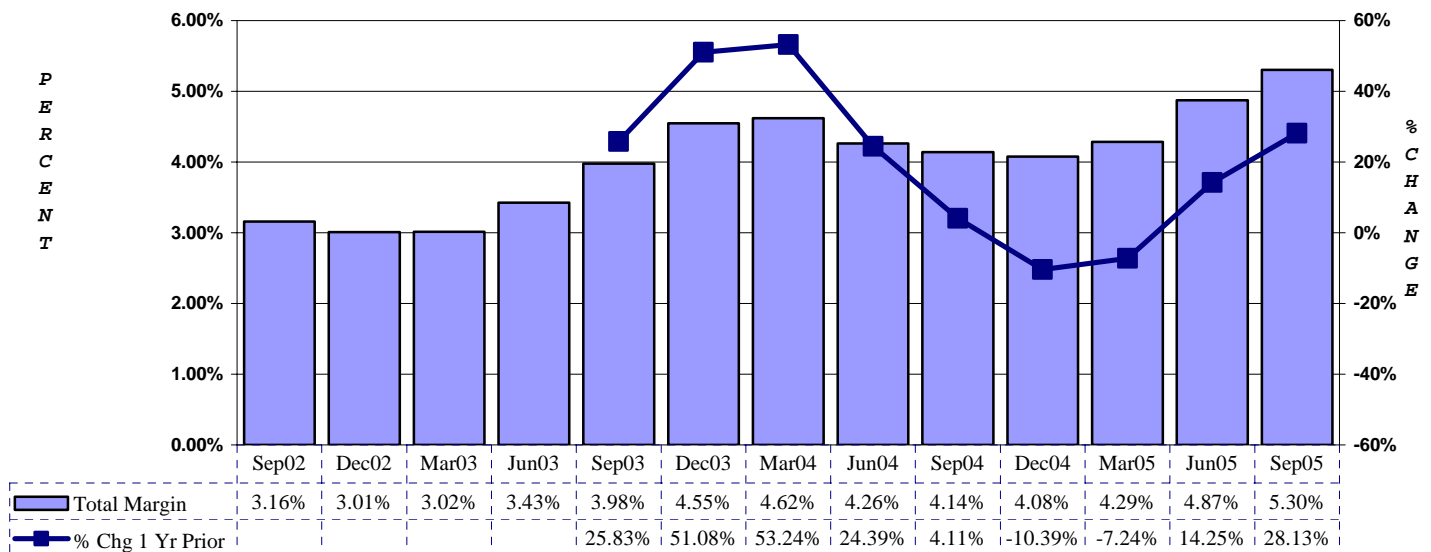
Operating Margin

During the twelve month period ended September 30, 2005 operating margin reached 4.3%, which was 30% above the year earlier level. This is the highest level since the year ending September 30, 1997. The low was 1.4% in December 30, 2000. Please note the percentage change mark of 0.0% is in the middle of the chart so you can see the negative trend.



Total Margin

During the twelve month period ended September 30, 2004 operating margin reached 5.3%, which was 28.1% above the year earlier level. This is the recent high. The recent low of 2.8% was for the period ending June 30, 2001. Please note the percentage change mark of 0.0% is in the middle of the chart so you can see the negative trend.



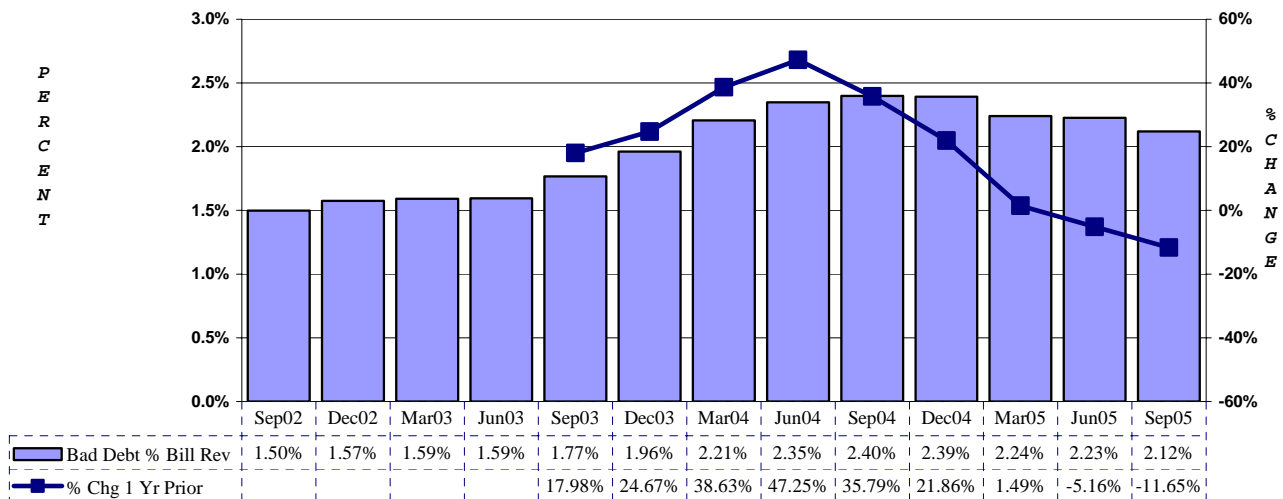
Deductible Proportion

Uncompensated Care Proportion

The bad debt proportion, charity proportion, and total uncompensated care proportion, compare bad debt expense, charity care, and total uncompensated care to total patient service revenue.

Bad Debt

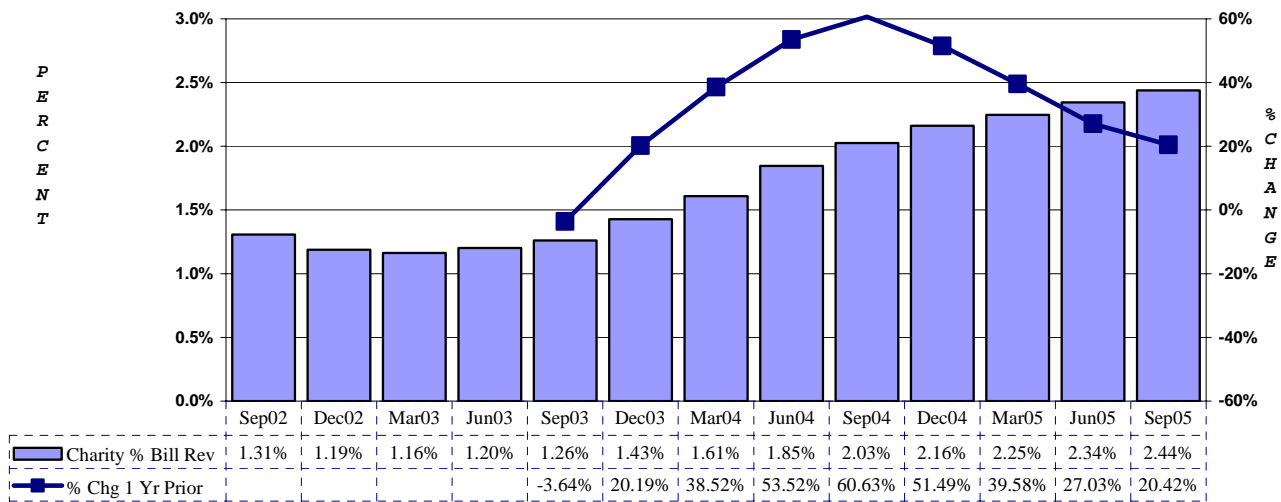
In the four quarter period ended September 30, 2005, the bad debt proportion reached 2.12%, which was an decrease of 11.7% from the previous year and was the fourth 12 month period with a decline. Please note the percentage change mark of 0.0% is in the middle of the chart so you can see the negative trend.



Charity Care

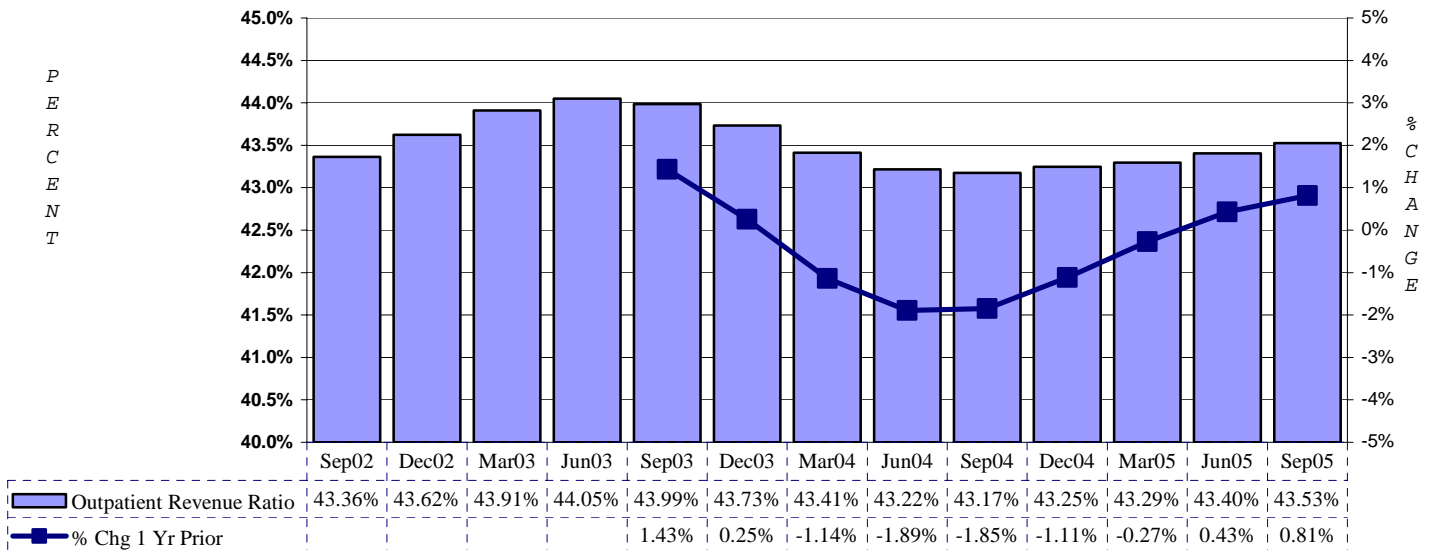
The charity care proportion reached 2.44%, which was an increase of 20.4% over the previous year and was the highest noted since the beginning of our data. The total uncompensated care proportion reached 4.56%, which was an increase of 3.2% over the previous year, and was the highest noted since hospital financial records have been maintained by the Department of Health or the Washington State Hospital Commission. Please note the percentage change mark of 0.0% is in the middle of the chart so you can see the negative trend.

Charity Care proportion



Inpatient and Outpatient Revenue

The outpatient revenue percentage is a way of looking at the relationship between inpatient and outpatient revenue. It is a rough indicator of the change in treatment locations. Between the annual periods ended September 30, 2004 and September 30, 2005 the outpatient revenue percentage increased from 43.2% to 43.5%, or 0.81%. As hospitals moved procedures from inpatient to outpatient setting over the years, the ratio has gone up dramatically. There was a 82.2% increase from 1987, when it was at 24.2%, until it peaked in June 2003 at 44.1%. Then the ratio slowly dropped until the period ending June 30, 2005 and now has slowly grown for two periods. Please note the percentage change mark of 0.0% is in the middle of the chart so you can see the negative trend.

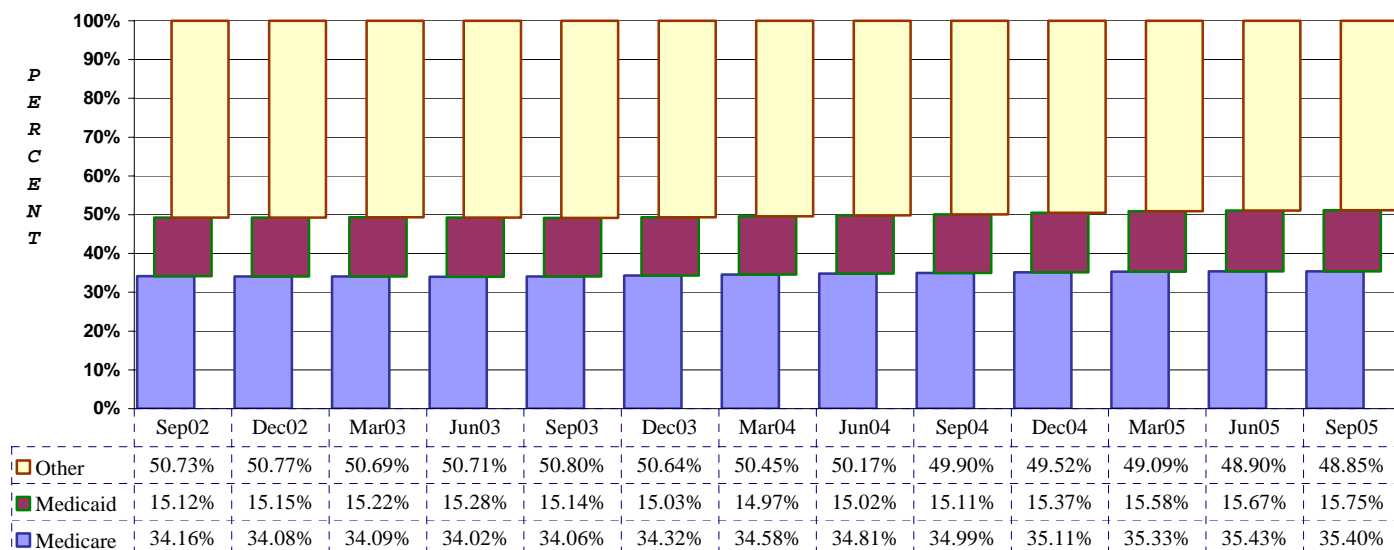


Medicare and Medicaid Revenue

The Medicare revenue percentage and the Medicaid revenue percentage indicate the proportion of total hospital business that these programs represent. In the four quarter period ended September 30, 2005 the Medicare percentage was 35.40%, that was slightly below the highest recorded percentage of 35.43% from the previous period and which was the highest since the twelve month period ended June 30, 1996. The Medicaid percentage was 15.75% which is a 4.23% increase from the previous period ending September 30, 2004. With 51.15% of total patient service revenue, the highest since the four quarter period ended March 31, 1995, the Medicare and Medicaid programs have a major influence on the financial health of hospitals. Other payer revenue declined 2.1% from 49.9% during the period ending September 30, 2004 to 48.85% for the period

ending September 30, 2005. Please see the net revenue graphs under contractual adjustments for more information.

Medicare and Medicaid Revenue proportion



Notes:

Information

For more detailed information you can visit the Department of Health - Hospital and Patient Data web site at <http://www.doh.wa.gov/EHSPHL/hospdata> for a large variety of hospital data and reports. Included are hospital financial data and reports, hospital discharge data and reports, and Charity Care reports. Also included are Directory of Hospitals, CHARS Procedure Manual, *Accounting and Reporting Manual for Hospitals*, Charity Care reports and past *hospTRENDS*.

Your comments and suggestions for improvement would be greatly appreciated. Please let us know what you like or don't like about the content and presentation of the *hospTRENDS* report. Contact information is on the last page.

Background

All licensed hospitals in the State of Washington submit summary financial and utilization data to the Department of Health following each calendar quarter. Reported data are edited, summarized, and analyzed by Hospital and Patient Data Systems staff. Specific data elements are defined in the Department's *Accounting and Reporting Manual for Hospitals*. Utilizing these data, various financial and utilization rates and ratios are calculated to enhance the description of the financial condition of hospitals in the state. The purpose of this series of reports is to provide information describing emerging hospital utilization and financial trends to all concerned parties.

Rather than focusing on individual calendar quarters, the data in this report are aggregated into twelve month periods consisting of four calendar quarters each. This aggregation reduces the impact of seasonal fluctuations, which could distort actual trends occurring within the hospital industry.

The period covered by this report includes the last calendar quarter of 2004 and the first three calendar quarters of 2005. It provides a preview of where 2005 calendar year results are headed. However, this preview is subject to change. The quarterly reports submitted by hospitals contain interim data which have not yet been subjected to audit review. Future adjustments and/or revisions as a result of both the hospital's internal accounting system review and the formal procedures of outside auditors may result in changes to previously submitted data. These future revisions will be reflected in the hospital's year-end reports. The year-end reports not only reflect audit adjustments but also provide substantially greater detail, which allows analysis of the information provided in greater depth.

HOSPITAL PERFORMANCE STATEWIDE	12 Mo. Ended Sep 30 2004	12 Mo. Ended Sep 30, 2005	Total Change	Percent Change
Total Patient Revenue				
Inpatient	10,465,173,406	11,729,900,241	1,264,726,835	12.09%
Outpatient	7,951,241,707	9,040,409,601	1,089,167,894	13.70%
Total	18,416,415,113	20,770,309,842	2,353,894,729	12.78%
Medicare	6,444,249,962	7,353,365,967	909,116,005	14.11%
Medicaid	2,782,224,538	3,270,858,940	488,634,402	17.56%
Other	9,189,940,613	10,146,084,935	956,144,322	10.40%
Deductions From Revenue				
Contractual Adjustments				
Medicare	3,599,982,008	4,107,539,764	507,557,756	14.10%
Medicaid	1,388,743,423	1,741,154,354	352,410,931	25.38%
Other	3,909,942,174	4,436,019,243	526,077,069	13.45%
Total	8,898,667,605	10,284,713,361	1,386,045,756	15.58%
Charity	373,091,906	506,700,917	133,609,011	35.81%
Total	9,271,759,511	10,791,414,278	1,519,654,767	16.39%
Uncompensated Care				
Bad Debt	441,764,454	440,167,900	(1,596,554)	-0.36%
Charity	373,091,906	506,700,917	133,609,011	35.81%
Total	814,856,360	946,868,817	132,012,457	16.20%
Net Patient Revenue				
Medicare	2,844,267,954	3,245,826,203	401,558,249	14.12%
Medicaid	1,393,481,115	1,529,704,586	136,223,471	9.78%
Other	4,906,906,533	5,203,364,775	296,458,242	6.04%
Total	9,144,655,602	9,978,895,564	834,239,962	9.12%
Other Operating Revenue	615,472,543	635,949,936	20,477,393	3.33%
Total Operating Revenue	9,760,128,145	10,614,845,500	854,717,355	8.76%
Total Gross Revenue	10,375,600,688	11,250,795,436	875,194,748	8.44%
Total Operating Expenses	9,434,828,838	10,155,166,605	720,337,767	7.63%
Net Operating Income	325,299,307	459,678,895	134,379,588	41.31%
Non-Operating Income	86,688,826	120,785,331	34,096,505	39.33%
Tax Revenue	17,540,934	16,301,703	(1,239,231)	-7.06%
Net Total Income	429,529,067	596,765,929	167,236,862	38.93%
Gross Accounts Receivable				
Medicare	902,951,584	893,439,625	(9,511,959)	-1.05%
Medicaid	495,719,390	533,669,429	37,950,039	7.66%
Other	1,914,022,233	2,071,336,536	157,314,303	8.22%
Total	3,312,693,207	3,498,445,590	185,752,383	5.61%
Days in Accounts Receivable				
Medicare	51.3	44.5	(6.8)	-13.29%
Medicaid	65.2	59.7	(5.5)	-8.43%
Other Payers	76.2	74.7	(1.5)	-1.98%
Statewide Total	65.8	61.6	(4.2)	-6.36%
Utilization				
Discharges	525,999	539,716	13,717	2.61%
Patient Days	2,284,828	2,305,802	20,974	0.92%
Length of Stay	4.34	4.27	(0.07)	-1.65%
Adjusted Discharges	925,643	955,683	30,040	3.25%
Rates per Adjusted Discharge				
Total Revenue	19,895.80	21,733.47	1,837.66	9.24%
Deductions	10,016.56	11,291.83	1,275.27	12.73%
Net Revenue	10,544.16	11,107.08	562.92	5.34%
Operating Expense	10,192.73	10,626.08	433.35	4.25%
Net Margin	351.43	481.00	129.56	36.87%
Financial Ratios				
Operating Margin	3.33%	4.33%	1.00%	29.93%
Total Margin	4.14%	5.30%	1.16%	28.13%
Deductible Proportion	50.35%	51.96%	1.61%	3.20%
Contractual Proportion - Total	48.32%	49.52%	1.20%	2.48%
Contractual Proportion - Medicare	55.86%	55.86%	0.00%	-0.01%
Contractual Proportion - Medicaid	49.91%	53.23%	3.32%	6.65%
Contractual Proportion - Other	42.55%	43.72%	1.18%	2.76%
Bad Debt Proportion	2.40%	2.12%	-0.28%	-11.65%
Charity Proportion	2.03%	2.44%	0.41%	20.42%
Uncompensated Care Proportion	4.42%	4.56%	0.13%	3.03%
Total Revenue/Inpatient Revenue	1.76	1.77	0.01	0.62%
Outpatient Revenue Percent	43.17%	43.53%	0.35%	0.81%
Medicare Revenue Percent	34.99%	35.40%	0.41%	1.18%
Medicaid Revenue Percent	15.11%	15.75%	0.64%	4.24%

hospTRENDS

Washington State

Community Hospital Financial and Utilization Trend Update
Quarter Ended September 30, 2005

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